

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re	X	
	:	
THE FINANCIAL OVERSIGHT AND	:	
MANAGEMENT BOARD FOR	:	PROMESA
PUERTO RICO,	:	Title III
	:	
as representative of	:	Case No. 17 BK 3283-LTS
	:	
THE COMMONWEALTH OF PUERTO RICO,	:	(Jointly Administered)
et. al.,	:	
	:	
DEBTORS. ¹	:	
	:	
	X	

**REPLY AFFIDAVIT IN SUPPORT OF MOTION FOR PARTIAL
SUMMARY JUDGMENT UNDER FED. R. BANKR. P. 7056(a)**

STATE OF NEW JERSEY }
COUNTY OF MORRIS } ss

JENNIFER JACOBSON, being duly sworn, deposes and says:

1. I am a Senior Associate of Duff & Phelps, LLC ("D&P") and a member of the D&P independent forensic analysis team hired by the Financial Oversight and Management Board for Puerto Rico (the "Board" or "FOMB"). Accompanied by counsel for D&P, I negotiated with counsel for the Fee Examiner and have personal knowledge of the facts set forth below. I submit this affidavit (a) in support of D&P's motion for partial summary judgment, and

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the "Commonwealth") (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5523-LTS (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

(b) in response to the opposing declaration of Leah Viola, dated December 3, 2019 (Doc. No. 9404).

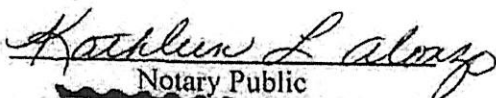
2. Ms. Viola states that she asked us on October 3, 2019 for “billing records related to the [D&P] services provided to the FOMB prior to November, 1, 2018”, admitting that we “provided copies of pre-November bills in pdf format” without “task/matter codes.” Doc. No. 9404, ¶¶ 23-24, at 7. These bills “were not available in an electronic format,” as we told Ms. Viola on October 4, 2019. Id.

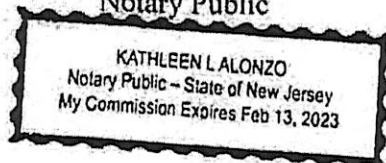
3. Ms. Viola was admittedly able to, and did, conduct a “manual review of the pdf invoices” provided by D&P. Id., at ¶¶ 26-27.

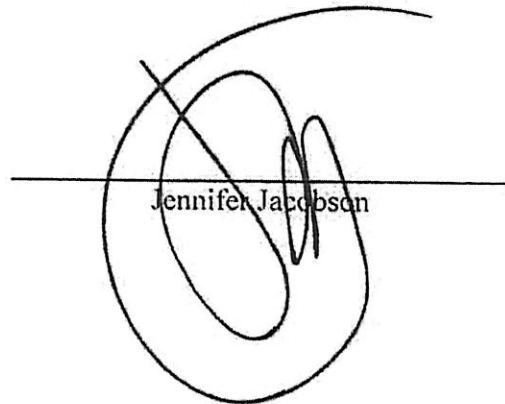
4. In his brief opposing D&P’s motion for partial summary judgment, the Fee Examiner asserts misleadingly that “D&P has not complied with” Ms. Viola’s request for “complete electronic billing” for the period prior to November 1, 2018. Doc. No. 93399, at 4-5. He further mistakenly asserts that D&P “has provided no evidence,” no “documents or other information” and no “admissible evidence” regarding its prior billing. Id.

5. D&P did, in fact, provide the Fee Examiner with complete copies of all its pre-November bills.

Sworn to before me
this 9 day of December, 2019


Notary Public




Jennifer Jacobson